

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.401 Collection of the Tax by Retailers From Users
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TITLE 86: REVENUE

**PART 150
USE TAX**

SUBPART D: COLLECTION OF THE USE TAX FROM USERS BY RETAILERS

Section 150.401 Collection of the Tax by Retailers From Users

- a) Retailers who come within the definition of a "retailer maintaining a place of business in
- b) this State", as set out in Section 150.201(i) of this Part and in Section 2 of the Use Tax Act,
- c) and other retailers who are authorized to collect the Use Tax, shall collect the tax from
- d) users by adding the tax to the selling price of tangible personal property, when sold for
- e) use, in the manner prescribed in this Regulation and in Section 150.1305 of this Part.

- b) Whenever possible and practicable, the Use Tax shall, when collected, be stated as a
- c) distinct item separate and apart from the selling price of the tangible personal property.
- d) However, for procedures for complying with this requirement under varying circumstances,
- e) see Section 150.1305 of this Part.

- c) It will be assumed that the seller is not collecting the tax if he does not state it as a
- d) separate item from the selling price of the tangible personal property, unless the
- e) circumstances are such, as described in Section 150.1305 of this Part, as to warrant
- f) the public displaying of a sign stating that the selling price of the tangible personal
- g) property includes the Use Tax and the local Retailers' Occupation Tax when applicable.

- d) In the case of sales of 13¢ or more through vending machines which do not provide
- e) for the collection of the tax as a separate item, it will be assumed that the retailer is
- f) collecting the tax by including it in the selling price of the tangible personal property
- g) if the retailer (through his advertising or other activities) does not do anything affirmatively
- h) to negative that assumption.

(Source: Amended at 5 Ill. Reg. 11072, effective October 6, 1981)